

**JOINT RESOLUTION ON THE ASSESSMENT OF LAND  
SUBJECT TO A CONSERVATION EASEMENT**

2014 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Dixon M. Pitcher**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This joint resolution of the Legislature proposes to amend the Utah Constitution to enact a provision relating to the assessment of land that is subject to a conservation easement.

**Highlighted Provisions:**

This resolution proposes to amend the Utah Constitution to:

- ▶ authorize the Legislature to provide by statute that land subject to a conservation easement be assessed based on its value for agricultural use.

**Special Clauses:**

This resolution directs the lieutenant governor to submit this proposal to voters.  
This resolution provides a contingent effective date of January 1, 2015 for this proposal.

**Utah Constitution Sections Affected:**

AMENDS:

**ARTICLE XIII, SECTION 2**

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*Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of the two houses voting in favor thereof:*

Section 1. It is proposed to amend Utah Constitution, Article XIII, Section 2, to read:

**Article XIII, Section 2. [Property tax.]**



28 (1) So that each person and corporation pays a tax in proportion to the fair market  
29 value of his, her, or its tangible property, all tangible property in the State that is not exempt  
30 under the laws of the United States or under this Constitution shall be:

31 (a) assessed at a uniform and equal rate in proportion to its fair market value, to be  
32 ascertained as provided by law; and

33 (b) taxed at a uniform and equal rate.

34 (2) Each corporation and person in the State or doing business in the State is subject to  
35 taxation on the tangible property owned or used by the corporation or person within the  
36 boundaries of the State or local authority levying the tax.

37 (3) The Legislature may provide by statute that land that is subject to a conservation  
38 easement or used for agricultural purposes be assessed based on its value for agricultural use.

39 (4) The Legislature may by statute determine the manner and extent of taxing livestock.

40 (5) The Legislature may by statute determine the manner and extent of taxing or  
41 exempting intangible property, except that any property tax on intangible property may not  
42 exceed .005 of its fair market value. If any intangible property is taxed under the property tax,  
43 the income from that property may not also be taxed.

44 (6) Tangible personal property required by law to be registered with the State before it  
45 is used on a public highway or waterway, on public land, or in the air may be exempted from  
46 property tax by statute. If the Legislature exempts tangible personal property from property tax  
47 under this Subsection (6), it shall provide for the payment of uniform statewide fees or uniform  
48 statewide rates of assessment or taxation on that property in lieu of the property tax. The fair  
49 market value of any property exempted under this Subsection (6) shall be considered part of the  
50 State tax base for determining the debt limitation under Article XIV.

51 Section 2. **Submittal to voters.**

52 The lieutenant governor is directed to submit this proposed amendment to the voters of  
53 the state at the next regular general election in the manner provided by law.

54 Section 3. **Effective date.**

55 If the amendment proposed by this joint resolution is approved by a majority of those  
56 voting on it at the next regular general election, the amendment shall take effect on January 1,  
57 2015.

**Legislative Review Note**  
**as of 1-31-14 2:23 PM**

**Office of Legislative Research and General Counsel**